

## SENATE BILL No. 494

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### DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-2.3-4-3.

**Synopsis:** Taxation of municipal utilities. Exempts municipally owned utilities from the utility receipts tax.

**Effective:** January 1, 2003 (retroactive).

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January 23, 2003, read first time and referred to Committee on Finance.

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First Regular Session 113th General Assembly (2003)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2002 Regular or Special Session of the General Assembly.

## SENATE BILL No. 494

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

1       SECTION 1. IC 6-2.3-4-3, AS ADDED BY P.L.192-2002(ss),  
2       SECTION 47, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3       JANUARY 1, 2003 (RETROACTIVE)]: Sec. 3. Gross receipts  
4       received by:

5           (1) a conservancy district established under IC 14-33-20 or  
6           IC 13-3-4 (before its repeal);

7           (2) a regional water, sewage, or solid waste district established  
8           under IC 13-26 or IC 13-3-2 (before its repeal);

9           (3) a nonprofit corporation formed solely for the purpose of  
10          supplying water to the public;

11          (4) a county solid waste management district or a joint solid waste  
12          management district established under IC 13-21 or IC 13-9.5-2  
13          (before its repeal);

14          (5) a nonprofit corporation formed for the purpose of providing a  
15          combination of:

16           (A) water; and

17           (B) sewer and sewage service;



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1 to the public; ~~or~~  
2 (6) a county onsite waste management district established under  
3 IC 36-11; **or**  
4 **(7) a municipally owned utility (as defined in IC 8-1-2-1);**  
5 are exempt from the utility receipts tax.  
6 **SECTION 2. An emergency is declared for this act.**

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